



**SHELBY COUNTY CLERK'S OFFICE**  
JAYNE S. CRESON, COUNTY CLERK  
**BUSINESS TAX DIVISION**  
150 WASHINGTON AVE. • SUITE 200 • MEMPHIS, TENNESSEE 38103  
PHONE (901) 545-4249 • FAX (901) 545-4215

## **STEPS TO STARTING A BUSINESS IN MEMPHIS & SHELBY COUNTY TN**

### **MEMPHIS & SHELBY COUNTY BUSINESS TAX LICENSE**

This license may be obtained from the Shelby County Clerk's Office (Business Tax Division) located at Suite 200, 150 Washington Avenue, Memphis, TN 38103. For your convenience we have opened an East Office located at 1075 Mullins Station Road. If your business is located inside the City limits of Memphis, you must purchase a combined City of Memphis and Shelby County Business Tax license. The cost of the combined license is \$42.00. If your business is located outside of an incorporated municipality, you must purchase a Shelby County Business Tax license only. The cost of this license is \$22.00. For more information, please call (901) 545-4249 or call (901) 379-7099 for the Mullins Station Road satellite office. If your business is located in one of the following cities, please contact them at the following address or phone number:

Arlington (Town Hall) 5854 Airline Road, Arlington, TN, 38002  
Phone (901) 867-2620 hours 9:00am - 5:00pm (M-T) and 9:00 - 4:00 (F)

Bartlett (New City Hall) 6400 Stage Road, Bartlett, TN, 38134  
Phone (901) 385-6428 hours 8:00am - 5:00pm

Collierville (Town Hall) 101 Walnut Street, Collierville, TN, 38017  
Phone (901) 853-3200 hours 8:00am - 5:00pm

Germantown (City Hall) 1930 South Germantown Road, Germantown, TN, 38138  
Phone (901) 757-7239 hours 8:00am - 5:00pm

Millington (City Hall) 7930 Nelson Street, Millington, TN, 38053  
Phone (901) 872-2211 hours 8:00am - 5:00pm

### **MEMPHIS & SHELBY COUNTY CERTIFICATE OF USE AND OCCUPANCY**

Businesses locating in a commercial area of Memphis and/or Shelby County must obtain a Certificate of Use and Occupancy. The fee is \$64.00. All applicants must contact the Shelby County Construction Code Enforcement Office located at 6465 Mullins Station Road, Memphis, TN, 38134 or call (901) 379-4270.

## **MEMPHIS & SHELBY COUNTY SIGN ORDINANCE**

The City of Memphis and Shelby County have certain regulations on the size, design, lighting, and construction of exterior business signs. Information concerning the detail of requirements and the compliance of a proposed sign design can be obtained from the Shelby County Construction Code Enforcement Office (Sign Section) located at 6465 Mullins Station Road, Memphis, TN, 38134 or call (901) 379-4300.

## **SHELBY COUNTY ASSESSOR'S OFFICE (PERSONAL PROPERTY TAX)**

This tax is imposed on a businesses tangible personal property located within the City of Memphis and/or Shelby County. An annual tax schedule is automatically sent to any business subject to this tax. Information concerning the applicability of this tax and reporting requirements can be obtained by contacting the Shelby County Assessors Office at 1075 Mullins Station Road or by calling (901) 379-7311.

## **MEMPHIS & SHELBY COUNTY HEALTH DEPARTMENT**

If your business operations in any way involve the purchase, processing or sale of food items, or the cutting, styling or care of hair, a permit may be required by the Memphis & Shelby County Health Department located at 814 Jefferson Avenue, Memphis, TN, 38135. They may be reached by phone at (901) 544-7760.

## **STATE OF TENNESSEE (DEPT OF REV) SALES TAX REGISTRATION**

All prospective businesses should contact the Tennessee Department of Revenue located at 3150 Appling Road, Bartlett, TN to determine the applicability of the sales and use tax regulation to the proposed business activity. If the business is responsible for collecting and reporting the sales and use tax, proper registration forms will be provided upon request. For further information call (901) 213-1400 or 1 (800) 342-1003.

## **SECRETARY OF STATE OF TENNESSEE (CORPORATE DIVISION)**

Any small business which has elected to conduct operations as a business corporation must be aware of the strict state requirements for a corporations creation, maintenance of its status, and additional reporting and tax obligations unique to corporate existence at both State and Federal levels. The Secretary of State's Office located at 312 8<sup>th</sup> Ave. N., 6<sup>th</sup> Floor, William R. Snodgrass Tower, Nashville, TN, 37243 will gladly provide assistance. However, the State will not engage in either the practice of Law or Accounting; competent legal advise is strongly recommended before making a commitment to create and maintain a small business corporation. For more information, please call (615) 741-2286.

## **TENNESSEE DEPARTMENT OF EMPLOYMENT SECURITY**

Generally speaking, an owner/operator of a small business is not an employee of that business. However, if the business hires someone to work for an agreed compensation, that individual may be an employee; and the hiring of an employee may require quarterly reporting and remittance to the State. Information concerning the applicability of state employment and regulations can be obtained through the Tennessee Department of Employment Security at its local office at 1309 Poplar Avenue, Memphis, TN, 38104 or by calling (901) 543-7543 or 1(800) 344-8337.

## **WORKMAN'S COMPENSATION INSURANCE**

Tennessee law requires any employer with five or more employees to provide protection under the State's workers compensation insurance laws. Information concerning this requirement and its compliance may be obtained by contacting the Tennessee Department of Labor at its local office at 170 North Main Street, 11th Floor, Memphis, TN, 38103 or call (901) 543-6077 or 1 (800) 332-2667.

## **MEMPHIS LIGHT, GAS AND WATER**

If the procurement and maintenance of utility services to a business location is the responsibility of the operator and not provided as part of a commercial lease agreement, requests for information and applications should be directed to Memphis Light, Gas and Water division at 245 South Main Street, Memphis, TN, 38103 or call (901) 544-MLGW. A deposit or letter of credit may be required by MLG&W to establish utility service for a new business.

## **SOUTH CENTRAL BELL**

Information concerning the establishment of telephone service for a new business may be obtained by contacting South Central Bell's commercial office at 557-6000. A deposit may be required to establish telephone service for a new business.

## **STATE OF TENNESSEE (BOARD OF LICENSING CONTRACTORS)**

Any person, business, or sub-contractor making any type of improvement to real property where the job is less than \$25,000.00 and requires a permit from the Memphis & Shelby County Construction Code Enforcement Office (Building Permits Section) are subject to and must obtain a State of Tennessee Home Improvement license. Any person, business, or prime contractor performing a construction job in excess of \$25,000.00 are subject to and must obtain a State of Tennessee General Contractors license. For more information or interpretations contact the Board for Licensing Contractors at 500 James Robertson Parkway, Nashville, TN, 37219, or call (615) 741-8307 for General Contractors license or 1 (800) 544-7693 for Home Improvement license.

## **EMPLOYER'S FEDERAL IDENTIFICATION NUMBER**

A business operating as a sole proprietorship with no hired employee may satisfy the reporting requirements of the Federal Government under the social security number of the proprietor. However, a partnership, a small business corporation or any business operation with one or more hired employees must obtain an employer's identification number from the Federal Government. Application may be made to the Internal Revenue Service on form SS-4, which is available at the IRS office at the Falls Building located at Suite 400, 22 North Front Street, Memphis, TN, 38103. A request should also be made for Publications 17 and 334 for information concerning record keeping and reporting requirements for small businesses through the Internal Revenue Service. Detailed information concerning an employer's reporting and remittance liabilities is contained in Publication 15 and Employer's Circular E. For information contact the IRS at its toll free number, 1 (877) 777-4778. Forms may be obtained by calling 1 (800) 829-3676. TDD Equipment 1 (800) 829-4059.

## **FIRST TENNESSEE SMALL BUSINESS CENTER MEMPHIS & SHELBY COUNTY PUBLIC LIBRARY - CENTRAL BRANCH**

A resource center for current and potential small business owners. Provides: 1) books, videos, audiotapes, and periodicals on starting, operating, and maintaining a business; 2) Business Disc, an interactive program that walks a person through the process of writing a business plan and through the first year of operations; 3) The Small Business Agency Referral Directory, which contains information on agencies offering to help small businesses; 4) Brochures and handouts with a variety of small business information.